

Bruce P. Beausejour

Vice President and General Counsel – New England

185 Franklin Street, 13th Floor
Boston, MA 02110

Tel (617) 743-2445

Fax (617) 737-0648

bruce.p.beausejour@verizon.com

March 3, 2004

Jesse Reyes, Esquire, Hearing Officer
Department of Telecommunications & Energy
Commonwealth of Massachusetts
One South Station, 2nd Floor
Boston, MA 02110

Re: D.T.E. 03-60 – Triennial Review – Mass Market Switching

Dear Mr. Reyes:

Enclosed for filing please find Verizon Massachusetts' revised Hot Cut cost study made in compliance with the Department's Interlocutory Order issued on February 27, 2004. By making this filing, Verizon Massachusetts is not waiving its right to seek reconsideration of the Department's ruling, and we anticipate filing such a motion shortly.

The revised study is considered by Verizon Massachusetts to be proprietary and is being filed with the Department and provided to those parties that have certified their compliance with the Department's Protective Order.

Very truly yours,

Bruce P. Beausejour

Enclosure

cc: Paula Foley, Assistant General Counsel
Mary Cottrell, Secretary (letter only)
Michael Isenberg, Director-Telecommunications Division
April Mulqueen, Assistant Director-Telecommunications Division
D.T.E. 03-60 Service List (letter only)